

Council Implementing Regulation (EU) No 282/2011 of 15
March 2011 laying down implementing measures for Directive
2006/112/EC on the common system of value added tax (recast)

CHAPTER V

PLACE OF TAXABLE TRANSACTIONS

SECTION 4

Place of supply of services

(Articles 43 to 59 of Directive 2006/112/EC)

[^{F1}Subsection 3a

Presumptions for the location of the customer

[^{F1}Article 24a

1 For the application of Articles 44, 58 and 59a of Directive 2006/112/EC, where a supplier of telecommunications, broadcasting or electronically supplied services provides those services at a location such as a telephone box, a telephone kiosk, a wi-fi hot spot, an internet café, a restaurant or a hotel lobby where the physical presence of the recipient of the service at that location is needed for the service to be provided to him by that supplier, it shall be presumed that the customer is established, has his permanent address or usually resides at the place of that location and that the service is effectively used and enjoyed there.

2 If the location referred to in paragraph 1 of this Article is on board a ship, aircraft or train carrying out a passenger transport operation effected within the Community pursuant to Articles 37 and 57 of Directive 2006/112/EC, the country of the location shall be the country of departure of the passenger transport operation.]

Textual Amendments

- F1** Inserted by [Council Implementing Regulation \(EU\) No 1042/2013 of 7 October 2013 amending Implementing Regulation \(EU\) No 282/2011 as regards the place of supply of services.](#)

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 24a.